

OCTOBER 2003 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

| | <u>October 2003</u> | Fiscal Year <u>Total</u> |
|---|---------------------|-----------------------------|
| Individual Income Tax | | |
| Net Collections | \$155,374,433 | \$642,846,538 |
| Percent Change | 6.6% | 4.1% |
| Corporate Income Tax | | |
| Net Collections | \$17,499,623 | \$129,647,633 |
| Percent Change | (4.2%) | 10.8% |
| Transaction Privilege, Severance & Use Taxes | | |
| Net Collections | \$265,731,338 | \$1,065,416,522 |
| Change | 9.6% | 7.2% |
| Total Big Three Tax Types | | |
| Net Collections | \$438,605,394 | \$1,837,910,693 |
| Percent Change | 7.9% | 6.4% |

Please note: The *Transaction Privilege and Severance Tax Returned to Counties* section on page 9 of this report was revised on January 6, 2004.

TAX FACTS

October 2003

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

| | October 2003 | October 2002 | % Change |
|------------------------|----------------------|----------------------|------------|
| Gross Collections | \$21,360,425 | \$19,702,835 | 8.4 |
| Withholding | 187,639,147 | 185,218,851 | 1.3 |
| Refunds | (19,666,477) | (23,258,438) | (15.4) |
| Urban Revenue Sharing | (30,422,097) | (35,879,921) | (15.2) |
| Net Collections | \$155,374,433 | \$145,783,327 | 6.6 |

| | Fiscal Year Total (03/04) | Fiscal Year Total (02/03) | % Change |
|------------------------|---------------------------|---------------------------|------------|
| Gross Collections | \$115,563,481 | \$109,478,527 | 5.6 |
| Withholding | 715,263,097 | 726,488,608 | -1.5 |
| Refunds | (66,291,655) | (75,119,359) | (11.8) |
| Urban Revenue Sharing | (121,688,386) | (143,519,684) | (15.2) |
| Net Collections | \$642,846,538 | \$617,328,092 | 4.1 |

Included in the refund amounts above are refunds relating to the alternative fuel vehicle income tax credit. After offsetting \$78 in tax liability, \$43,117 was refunded. This amount does not include withholding and estimated payments returned to taxpayers because their liability was covered by the alternative fuel vehicle credit.

Individual Income Tax Document Count

In calendar year 2002, the following individual income tax returns were filed:

| | 140X | 140 | 140NR | 140PY | 140NPR | 141 | 140A | 140PTC | 140EZ | 140ET | OTHER | TOTAL |
|---|--------|-----------|--------|---------|--------|--------|---------|--------|---------|-------|-------|-----------|
| # | 42,819 | 1,484,601 | 81,372 | 105,925 | 6 | 43,756 | 289,858 | 14,887 | 201,823 | 2,702 | 34 | 2,267,783 |
| % | 1.9 | 65.5 | 3.6 | 4.7 | 0.0 | 1.9 | 12.8 | 0.7 | 8.9 | 0.1 | 0.0 | |

In calendar year 2003 the number of returns filed, and processed, are as follows:

| | 140X | 140 | 140NR | 140PY | 140NPR | 141 | 140A | 140PTC | 140EZ | 140ET | OTHER | TOTAL |
|---|--------|-----------|--------|--------|--------|--------|---------|--------|---------|-------|-------|-----------|
| # | 40,571 | 1,513,106 | 75,600 | 97,725 | 3 | 40,697 | 285,017 | 13,511 | 188,891 | 2,613 | 27 | 2,257,761 |
| % | 1.8% | 67.0% | 3.3% | 4.3% | 0.0% | 1.8% | 12.6% | 0.6% | 8.4% | 0.1% | 0.0% | |

The 2,257,761 returns, representing current and prior tax years, filed through October 2003 represents an increase of 1.2% over the October returns filed during the same period of time in 2002. For tax year 2002 filed in 2003, 2,153,353 returns have been filed a 0.9% increase over filings in October 2002 for tax year 2001.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made by using data from taxpayers who have filed for both calendar years and have maintained the same filing status for both years. The Department of Revenue has received 1,545,904 returns in calendar year 2003 for tax year 2002 from filers who also have returns on record from calendar year 2002 with the same marital status. On average, these filers experienced a 1.4% decrease in FAGI and a 3.7% decrease in tax liability. More specifically, 40.7% of these filers experienced a decrease in tax liability; on average a decrease of 40.1% with a corresponding average decrease in FAGI of 23.8%. Filers with an increase in tax liability totaled 723,137 or 45.8% with an average FAGI increase of 25.2% and an average tax liability increase of 47.6%.

Average Individual Income Tax Refund

| | Average | Number |
|-----------|----------|-----------|
| 2003 CYTD | \$554.40 | 1,476,192 |
| 2002 CYTD | \$582.96 | 1,522,786 |
| % Change | (4.9%) | (3.1%) |

"New" Filers in Calendar Year 2003

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2003. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 218,484 "new" returns have been filed thus far in 2003, representing approximately 265,481 persons, not including dependents. The average Federal Adjusted Gross Income for these 218,484 returns is \$20,108, with an average tax liability of \$323. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 20.2% had a married filing joint filing status, 7.6% claimed a 65 and Over Exemption and 34.7% claimed dependents.

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2001 was \$336.5 million, for an average of \$1,480. An additional \$67.7 million in estimated payments came from 2000 tax returns that applied their refunds as a 2001 estimated payment, for an average of \$1,817. Estimated payments received through October 2003 for tax year 2002 were as follows:

| | | | | |
|-------------|-----------------|-------------|------------|---------------|
| 10/03 | 140ES payment | \$838,480 | Cumulative | \$294,781,796 |
| 10/02 | 140ES payment | (\$30,584) | Cumulative | \$336,339,309 |
| | Percent change | N/A | | (12.4%) |
| 10/03 | Average payment | \$33,539 | Cumulative | \$1,531 |
| 10/02 | Average payment | \$2,353 | Cumulative | \$1,479 |
| | Percent change | N/A | | 3.5% |
| 10/03 | Applied refund | \$259,567 | Cumulative | \$74,761,879 |
| 10/02 | Applied refund | \$216,453 | Cumulative | \$67,579,267 |
| | Percent change | 19.9% | | 10.6% |
| Total 10/03 | | \$1,098,047 | Cumulative | \$369,543,674 |
| Total 10/02 | | \$185,869 | Cumulative | \$403,918,576 |
| | Percent change | 490.8% | | (8.5%) |

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2001 through March 2003, \$544,701,458 was received for the first quarter of 2002. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2002, which shows a decrease of 4.9% in withholding payments over the third quarter of 2001. Growth in quarters for which information is still being gathered is as follows:

| | | | |
|------------------------------|--------|------------------------------|------|
| 4 th Quarter 2002 | (1.6%) | 3 rd Quarter 2003 | 0.0% |
| 1 st Quarter 2003 | 2.9% | 4 th Quarter 2003 | 5.2% |
| 2 nd Quarter 2003 | 2.8% | | |

The comparisons made above were against the same number of months of collections in the previous year. Effective January 2002, current choices for withholding are 0%, 10%, 18%, 21%, 23%, 29% or 34% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit for those who are age 65 or older or who received Title 16, SSI payments and pay property tax on a home. To qualify for this credit, household income must be below \$3,751 for individuals that live alone, or \$5,501 for those that live with others. The maximum credit is \$502.

| | Number | Amount | Average |
|--------------------|--------|-------------|----------|
| Calendar Year 2003 | 14,921 | \$5,084,905 | \$340.78 |
| Calendar Year 2002 | 15,155 | \$5,000,648 | \$329.97 |
| % Change | (1.5%) | 1.7% | 3.3% |

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for tax year 2002:

| | October 2003 | Calendar Year Total |
|--------------------|--------------|---------------------|
| Check Off | \$71,895 | \$3,844,497 |
| Voluntary Donation | \$1,557 | \$56,307 |
| Number of Returns | 9,087 | 525,961 |

Contributions on the Individual Income Tax Return

Through October 2003, individual income tax return filers have made the following contributions:

| | Number | Amount | Average |
|---------------------------|--------|-----------|---------|
| Wildlife | 9,889 | \$178,618 | \$18.06 |
| Child Abuse | 10,996 | \$195,197 | \$17.75 |
| Special Olympics | 5,202 | \$82,924 | \$15.94 |
| Neighbors Helping | 3,067 | \$39,725 | \$12.95 |
| AID to Education | 631 | \$29,505 | \$46.76 |
| Domestic Violence Shelter | 7,954 | \$137,748 | \$17.32 |
| Democratic Party | 858 | \$18,179 | \$21.19 |
| Republican Party | 636 | \$17,988 | \$28.28 |
| Libertarian Party | 110 | \$2,214 | \$20.13 |

CORPORATE INCOME TAX

Corporate Income Tax Receipts

| | October 2003 | October 2002 | % Change |
|------------------------|---------------------|---------------------|--------------|
| Gross Collections | \$37,166,100 | \$25,324,611 | 46.8 |
| Refunds | (19,666,477) | (7,054,147) | 179.0 |
| Net Collections | \$17,499,623 | \$18,274,465 | (4.2) |

| | Fiscal Year Total (03/04) | Fiscal Year Total (02/03) | % Change |
|------------------------|---------------------------|---------------------------|-------------|
| Gross Collections | \$166,241,894 | \$146,542,991 | 13.4 |
| Refunds | (36,594,261) | (29,584,157) | 23.7 |
| Net Collections | \$129,647,633 | \$116,958,834 | 10.8 |

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

| | | | |
|--------------|--------------|---------------------|---------------|
| October 2003 | \$20,938,792 | Calendar Year Total | \$327,073,101 |
| October 2002 | \$15,241,174 | Calendar Year Total | \$275,867,659 |
| % Change | 37.4% | % Change | 18.6% |

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for October 2003 and for the fiscal year.

| Size of Payment ➔ | Less than \$50,000 | \$50,000 up to \$100,000 | \$100,000 up to \$500,000 | \$500,000 up to \$1,000,000 | \$1,000,000 up to \$10,000,000 | \$10,000,000 and more | Total | % chg |
|----------------------|-----------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|--------------------------|-------|----------|
| October 2003 | 142 | 10 | 18 | 3 | 5 | 0 | 178 | 2.9 |
| October 2002 | 143 | 15 | 10 | 1 | 4 | 0 | 173 | |
| CY 2003 | 2,156 | 241 | 307 | 57 | 59 | 0 | 2,820 | 2.5 |
| CY 2002 | 2,145 | 249 | 260 | 59 | 38 | 0 | 2,751 | |

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 2002/03 by corporate fiscal year. For example, in FY 2002/03, 7.0% of the refund dollars paid were for corporate fiscal years ending in 1998 or before. The percentages are for refunds paid through the fiscal year.

| | | | | | | |
|-----------------------------------|-----------------------|-----------|-----------|-----------|-----------|-----------|
| Corporate Fiscal Year-End: | 98 & Prior | 99 | 00 | 01 | 02 | 03 |
| FY 02/03 | 7.0% | 6.0% | 7.4% | 66.3% | 13.1% | 0.2% |
| Corporate Fiscal Year-End: | 99 & Prior | 00 | 01 | 02 | 03 | 04 |
| FY 03/04 | 20.4% | 3.9% | 4.1% | 68.5% | 3.2% | 0.0% |

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

| | | | |
|--------------|--------------|---------------------|---------------|
| October 2003 | \$39,422,004 | Calendar Year Total | \$105,844,894 |
| October 2002 | \$23,326,591 | Calendar Year Total | \$92,906,069 |
| % Change | 69.0% | % Change | 13.9% |

Corporate Income Tax Document Count

The Arizona Department of Revenue received 99,009 corporate returns showing a fiscal year-end of 2001. The type of return received is indicated below:

| | 120 X (amended) | 120 (regular) | 120S (S corp) | 99T (exempt org.) | 120 A (short form) |
|---|------------------------|----------------------|----------------------|--------------------------|---------------------------|
| # | 330 | 36,585 | 50,973 | 324 | 10,797 |
| % | 0.3 | 37.0 | 51.5 | 0.3 | 10.9 |

Through October 2003, 78,545 documents have been received for a fiscal year-end of 2002, distributed as follows:

| | 120 X (amended) | 120 (regular) | 120S (S corp) | 99T (exempt org.) | 120 A (short form) |
|---|------------------------|----------------------|----------------------|--------------------------|---------------------------|
| # | 216 | 31,075 | 50,127 | 298 | 10,538 |
| % | 0.2 | 33.7 | 54.3 | 0.3 | 11.4 |

The figures shown above for the 2002 returns are most meaningful when compared to 2001 returns received during the same period of time in the previous year. Through October 2002, the Arizona Department of Revenue received 89,367 documents with a fiscal year-end of 2001. Compared to 2002 documents, this represents a 3.2% increase in the number of corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2003/04 is 14.8% of net proceeds from Fiscal Year 2001/02 income tax. In addition, 15% of the amount of monies transferred from the Budget Stabilization Fund to the tax refund account of the state general fund is also be used for Urban Revenue Sharing. Amounts returned for October 2003 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non-shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with prop 301 resulting in an additional 0.6% education tax being added to most business classifications. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

| | October 2003 | October 2002 | % change |
|--------------------------|----------------------|----------------------|-----------------|
| Distribution Base | \$106,921,890 | \$98,911,133 | 8.1 |
| Non shared | 210,110,139 | 192,706,180 | 9.0 |
| Use Tax | 18,743,839 | 15,647,490 | 19.8 |
| Education Tax | 39,351,595 | 36,178,192 | 8.8 |
| Other Revenues | 45,783,137 | 42,194,141 | 8.5 |
| Total Collections | \$421,000,600 | \$385,637,135 | 9.2 |

| | Fiscal Year Total (03/04) | Fiscal Year Total (02/03) | % change |
|--------------------------|----------------------------------|----------------------------------|-----------------|
| Distribution Base | \$430,149,802 | \$406,422,492 | 5.8 |
| Non shared | 840,968,169 | 791,227,007 | 6.3 |
| Use Tax | 76,089,687 | 62,268,268 | 22.2 |
| Education Tax | 157,873,038 | 146,637,803 | 7.7 |
| Other Revenues | 181,682,120 | 169,312,696 | 7.3 |
| Total Collections | \$1,686,762,815 | \$1,575,868,267 | 7.0 |

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The Education tax is distributed in accordance with prop 301. "Other" revenues are returned to the administering authority.

| | October 2003 | October 2002 | % change |
|--------------------------|----------------------|----------------------|------------|
| Retained by State | \$265,731,338 | \$242,468,120 | 9.6 |
| Returned to Counties | 43,314,057 | 40,068,900 | 8.1 |
| Returned to Cities | 26,730,472 | 24,727,783 | 8.1 |
| Education Tax | 39,351,595 | 36,178,192 | 8.8 |
| Other | 45,873,137 | 42,194,141 | 8.7 |
| Total Collections | \$421,000,600 | \$385,637,135 | 9.2 |

| | Fiscal Year Total (03/04) | Fiscal Year Total (02/03) | % change |
|--------------------------|---------------------------|---------------------------|------------|
| Retained by State | \$1,065,416,522 | \$993,670,393 | 7.2 |
| Returned to Counties | 174,253,685 | 164,641,752 | 5.8 |
| Returned to Cities | 107,537,450 | 101,605,623 | 5.8 |
| Education Tax | 157,873,038 | 146,637,803 | 7.7 |
| Other | 181,682,120 | 169,312,696 | 7.3 |
| Total Collections | \$1,686,762,815 | \$1,575,868,267 | 7.0 |

Transaction Privilege and Severance Tax Collections By Class

| | Tax Rate | October 2003 | % Chg | Fiscal Year Total | % Chg |
|-----------------------------|--------------------------------------|----------------------|------------|------------------------|------------|
| Transporting/Towing | 5.6 | \$319,051 | 55.4 | \$976,051 | 6.5 |
| Non-Metal Mining/Oil & Gas | 3.125% | 759,305 | 13.3 | 2,921,752 | 13.7 |
| Utilities | 5.6% | 33,726,050 | 9.2 | 130,417,393 | 7.2 |
| Communications | 5.6% | 11,231,494 | 0.9 | 46,885,062 | (3.8) |
| Railroads/Aircraft | 5.6% | 121,449 | 89.6 | 380,597 | N/A |
| Private Car/Pipelines | 5.6% | 120,985 | 103.1 | 305,762 | 63.3 |
| Publishing | 5.6% | 264,347 | (54.6) | 2,319,048 | (0.3) |
| Printing | 5.6% | 1,558,474 | 5.8 | 5,973,020 | (36.9) |
| Restaurants/Bars | 5.6% | 27,944,767 | 7.6 | 108,901,223 | 7.1 |
| Amusements | 5.6% | 2,270,030 | 2.9 | 11,106,913 | 2.6 |
| Commercial Lease | 0% | 10,900 | N/A | (18,603) | 79.9 |
| Rental of Personal Property | 5.6% | 13,015,166 | (4.9) | 51,031,650 | (5.4) |
| Contracting | 3.75% - 5.6% | 55,592,753 | 17.9 | 217,357,589 | 12.2 |
| Feed Wholesale | Repealed | 0 | N/A | (16) | N/A |
| Retail | 5.6% | 163,168,586 | 8.0 | 665,457,945 | 5.9 |
| Mining Severance | 2.5% | 305,842 | 266.6 | 975,161 | 187.9 |
| Timber Severance | \$2.13/\$1.51 per 1000 board ft | 1,052 | 573.0 | 2,634 | 1584.5 |
| Hotel/Motel | 5.5% | 6,279,092 | 2.7 | 24,702,948 | 4.6 |
| Membership Camping | 5.6% | 3,034 | (15.1) | 29,912 | 73.0 |
| Use/Use Inventory | 5.6% | 18,743,839 | 19.8 | 76,089,687 | 22.2 |
| Rental Occupancy Tax | 3.0% | 11,181 | 0.5 | 42,391 | 14.0 |
| Jet Fuel Tax | \$.0305/\$.0105 gal | 345,610 | 5.1 | 1,372,678 | (22.2) |
| Telecommunications Devices: | 1.1 | | | | |
| Telecom. Fund for the Deaf | ---- | 417,292 | (19.4) | 1,810,100 | (11.5) |
| School for the Deaf | ---- | 139,097 | N/A | 268,458 | N/A |
| Poison Control Fund | ---- | 108,830 | (43.2) | 581,653 | (23.1) |
| 911 Wireline/Excise | \$0.37 monthly per activated service | 1,114,294 | (11.0) | 4,456,573 | (9.3) |
| 911 Wireless Service | \$0.37 monthly per activated service | 1,023,131 | 25.8 | 3,974,819 | 38.4 |
| Total | | \$338,595,653 | 9.2 | \$1,358,322,401 | 6.9 |

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

| | October 2003 | % Chg | Fiscal Year Total | % Chg |
|-----------------------------|------------------------|--------------|--------------------------|--------------|
| Transporting/Towing | \$6,381,029 | 55.4 | \$19,521,013 | 6.5 |
| Non-Metal Mining/Oil & Gas | 24,297,773 | 13.3 | 93,496,066 | 13.7 |
| Utilities | 674,521,003 | 9.2 | 2,608,347,864 | 7.2 |
| Communications | 224,629,874 | 0.9 | 937,701,229 | (3.8) |
| Railroads/Aircraft | 2,428,974 | 89.6 | 7,611,941 | N/A |
| Private Car/Pipelines | 2,419,705 | 103.1 | 6,115,250 | 63.3 |
| Publishing | 5,286,941 | (54.6) | 46,380,950 | (0.3) |
| Printing | 31,169,488 | 5.8 | 119,460,406 | (36.9) |
| Restaurants/Bars | 558,895,337 | 7.6 | 2,178,024,454 | 7.1 |
| Amusements | 45,400,608 | 2.9 | 222,138,259 | 2.6 |
| Commercial Lease | 979,384 | N/A | 705,907 | N/A |
| Rental of Personal Property | 260,303,311 | (4.9) | 1,020,633,007 | (5.4) |
| Contracting | 1,111,855,058 | 17.9 | 4,347,152,670 | 12.2 |
| Feed Wholesale | 2 | N/A | (3,350) | N/A |
| Retail | 3,263,371,730 | 8.0 | 13,309,158,901 | 5.9 |
| Mining Severance | 12,233,683 | 266.6 | 39,006,458 | 187.9 |
| Timber Severance | 494 | N/A | 860 | N/A |
| Hotel/Motel | 114,165,314 | 2.7 | 449,144,516 | 4.6 |
| Membership Camping | 60,672 | (15.1) | 598,248 | 73.0 |
| Use/Use Inventory | 374,579,622 | 19.7 | 1519,205,033 | 22.2 |
| Rental Occupancy Tax | 372,705 | 0.5 | 1,413,038 | 14.0 |
| Total | \$6,713,352,708 | 9.5 | \$26,925,812,719 | 7.1 |

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In October 2003, 11,857,488 gallons of jet fuel were taxed, an 8.2% increase from the 10,962,255 reported for October 2002. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in October 2003 was \$1,328,008 a 10.4% increase from the \$1,202,936 claimed in October 2002. Accounting credits claimed-to-date in FY 03/04 equals \$5,669,177 a 5.1% increase from the \$5,396,273 claimed during the same period in FY 02/03.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Fry's Market Place might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales, which do not have a primary retail SIC code.

| <u>SIC Code Range</u> | <u>Description</u> | <u>October 2003</u> | <u>October 2002</u> | <u>% Chg</u> |
|----------------------------------|---|----------------------------|----------------------------|---------------------|
| 5211-5271 | building materials, hardware, garden supply & mobile home dealers | \$197,988,965 | \$179,631,985 | 10.2 |
| 5311-5399 | general merchandise stores | 244,161,789 | 229,459,826 | 6.4 |
| 5411-5499 | food stores (no food sales) | 243,739,762 | 242,641,229 | 0.6 |
| 5511-5521 | motor vehicle dealers | 625,558,008 | 584,511,692 | 7.0 |
| 5531-5599 | misc. automotive, motorcycle & boat stores | 179,147,252 | 158,247,458 | 13.2 |
| 5611-5699 | apparel & accessory stores | 191,212,097 | 180,194,891 | 6.1 |
| 5712-5733 | furniture, home furnishings & equipment stores | 188,500,710 | 158,243,214 | 19.1 |
| 5912-5949 | misc. retail stores | 206,619,944 | 190,618,183 | 8.4 |
| TOTAL | | \$3,263,371,730 | \$3,021,801,593 | 8.0 |

| <u>SIC Code Range</u> | <u>Description</u> | <u>Fiscal Year Total (02/03)</u> | <u>Fiscal Year Total (02/03)</u> | <u>% Chg</u> |
|----------------------------------|---|---|---|---------------------|
| 5211-5271 | building materials, hardware, garden supply & mobile home dealers | \$839,338,999 | \$763,314,435 | 10.0 |
| 5311-5399 | general merchandise stores | 963,427,042 | 954,441,842 | 0.9 |
| 5411-5499 | food stores (no food sales) | 1,010,277,751 | 978,304,556 | 3.3 |
| 5511-5521 | motor vehicle dealers | 2,718,875,746 | 2,532,395,036 | 7.4 |
| 5531-5599 | misc. automotive, motorcycle & boat stores | 751,271,800 | 673,319,093 | 11.6 |
| 5611-5699 | apparel & accessory stores | 782,472,238 | 740,686,560 | 5.6 |
| 5712-5733 | furniture, home furnishings & equipment stores | 711,628,257 | 628,636,127 | 13.2 |
| 5912-5949 | misc. retail stores | 792,554,270 | 760,082,015 | 4.3 |
| TOTAL | | \$13,309,158,902 | \$12,570,776,495 | 5.9 |

Transaction Privilege and Severance Tax Returned to Counties *REVISED 1/6/04****

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for October 2003 is shown in the County Share column. **The County Share represents the amount actually paid to the counties for October. It was later determined that each county's share was incorrect. An adjustment was made in November, and is reflected in the November Tax Facts. The Dist. Base Collections column has also been corrected due to an error.**

| | Dist. Base Collections | County Share | % of Total | FYTD County Share | % Chg |
|--------------|-------------------------------|---------------------|-------------------|--------------------------|--------------|
| Apache | \$249,331 | \$328,628 | 0.8 | \$1,339,417 | 4.9 |
| Cochise | 1,673,807 | 799,786 | 1.8 | 3,237,908 | 9.2 |
| Coconino | 3,088,776 | 1,180,269 | 2.7 | 5,006,983 | 0.7 |
| Gila | 737,465 | 350,170 | 0.8 | 1,423,030 | 5.6 |
| Graham | 315,629 | 196,377 | 0.5 | 805,404 | 4.5 |
| Greenlee | 307,379 | 131,122 | 0.3 | 587,509 | (2.0) |
| La Paz | 220,021 | 220,350 | 0.5 | 603,124 | 25.7 |
| Maricopa | 71,790,819 | 27,814,111 | 64.2 | 111,320,011 | 5.8 |
| Mohave | 2,973,134 | 1,202,058 | 2.8 | 4,872,969 | 8.8 |
| Navajo | 1,632,579 | 709,890 | 1.6 | 2,875,630 | 2.6 |
| Pima | 15,479,188 | 6,406,106 | 14.8 | 26,043,691 | 4.5 |
| Pinal | 2,149,086 | 1,142,108 | 2.6 | 4,654,321 | 10.3 |
| Santa Cruz | 600,528 | 271,332 | 0.6 | 1,130,182 | 7.5 |
| Yavapai | 3,439,678 | 1,476,835 | 3.4 | 6,018,261 | 9.1 |
| Yuma | 2,264,469 | 1,084,916 | 2.5 | 4,335,247 | 7.4 |
| Total | \$106,921,890 | \$43,314,057 | | \$174,253,685 | 5.8 |

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for October 2003 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during September 2003 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

| | Road Tax | Excise Tax | Jail Tax | Rental Car Surcharge | Stadium Tax | RV Surcharge | Hospital Tax/Health SVCS Dist | Capitol Projects | Tourism Authority |
|------------|-----------------|-------------------|-----------------|---------------------------------|------------------------|-------------------------|--|-----------------------------|------------------------------|
| Apache | | \$84,648 | | | | | | | |
| Cochise | | \$504,653 | | | | | | | |
| Coconino | | \$920,427 | \$552,033 | | | | | \$221,800 | |
| Gila | \$235,431 | \$228,593 | | | | | | | |
| Graham | | \$93,898 | | | | | | | |
| Greenlee | | \$58,283 | | | | | | | |
| La Paz | | \$66,348 | \$66,348 | | | | \$14,633 | | |
| Maricopa | \$23,383,653 | | \$8,558,713 | \$380,413 | \$418 | | | | \$1,120,670 |
| Mohave | | \$449,295 | | | | | | | |
| Navajo | | \$469,528 | | | | | | | |
| Pima | | | | \$107,070 | | \$7,750 | | | |
| Pinal | \$771,813 | \$756,513 | | | | | | | |
| Santa Cruz | | \$180,049 | | | | | | | |
| Yavapai | | \$1,038,958 | \$516,958 | | | | | | |
| Yuma | | \$689,269 | \$689,126 | | | | | \$685,670 | |

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in October 2003. The table compares the receipts to October 2003 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

| | October 2003 | October 2002 | % Change |
|------------------|---------------------|---------------------|-----------------|
| Spirituos | \$1,741,540 | \$1,432,388 | 21.6 |
| Vinous | 613,859 | 702,877 | (12.7) |
| Malt | 1,881,223 | 1,856,859 | 1.3 |
| Cigarette | 21,809,525 | 23,656,778 | (7.8) |
| Other Tobacco | 645,911 | 360,341 | 79.2 |
| Tobacco Licenses | 100 | 225 | (55.6) |
| Total | \$26,692,158 | \$28,009,468 | (4.7) |

| | Fiscal Year Total (03/04) | Fiscal Year Total (02/03) | % Change |
|------------------|----------------------------------|----------------------------------|-----------------|
| Spirituos | \$6,709,818 | \$6,094,217 | 10.1 |
| Vinous | 2,716,356 | 2,554,387 | 6.3 |
| Malt | 7,230,118 | 7,409,435 | (2.4) |
| Cigarette* | 85,646,421 | 63,852,265 | 34.1 |
| Other Tobacco | 2,516,910 | 1,366,337 | 84.2 |
| Tobacco Licenses | 1,650 | 1,700 | (2.9) |
| Total | \$104,821,273 | \$81,278,341 | 29.0 |

*Through October 2003, \$417,300 of cigarette and tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

General Fund revenues from luxury taxes:

| | October 2003 | FY (02/03) |
|------------------|---------------------|---------------------|
| Spirituos | \$1,219,078 | \$4,696,873 |
| Vinous | 152,939 | 677,235 |
| Malt | 470,306 | 1,807,529 |
| Cigarette | 2,909,827 | 11,430,270 |
| Other Tobacco | 100,116 | 389,763 |
| Tobacco Licenses | 100 | 1,650 |
| Total | \$4,852,366 | \$19,003,321 |

Other dedicated revenues from luxury taxes:

| | October 2003 | FY (02/03) |
|---|---------------------|-------------------|
| Correction Fund revenues | \$2,058,642 | \$8,130,039 |
| Tobacco Tax & Health Care Fund ² | \$7,630,460 | \$29,769,342 |
| Tobacco Products Tax Fund ³ | \$11,351,189 | \$44,755,409 |
| Wine Promotional Fund revenues | \$2,103 | \$7,415 |
| Drug Treatment & Education Fund revenues | \$570,644 | \$2,258,718 |
| Corrections Revolving Fund revenues | \$226,755 | \$897,029 |

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

Estate Tax

| | | | | |
|----------|--------------|--------------------|---------------------|---------------------|
| | October 2003 | \$3,006,279 | Fiscal year To Date | \$13,630,779 |
| | October 2002 | <u>\$6,307,411</u> | Fiscal year To Date | <u>\$24,219,865</u> |
| % Change | | (52.3%) | % Change | (43.7%) |

Bingo

| | | | | |
|----------|--------------|-----------------|---------------------|------------------|
| | October 2003 | \$66,473 | Fiscal year To Date | \$213,398 |
| | October 2002 | <u>\$67,035</u> | Fiscal year To Date | <u>\$215,456</u> |
| % Change | | (0.8%) | % Change | (1.0%) |

Unclaimed Property

| | | | | |
|----------|--------------|--------------------|---------------------|--------------------|
| | October 2003 | \$12,261,559 | Fiscal year To Date | \$14,500,798 |
| | October 2002 | <u>\$6,960,558</u> | Fiscal year To Date | <u>\$8,932,958</u> |
| % Change | | 76.2% | % Change | 62.3% |

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

TABLE 1
“New” Returns Filed in 2003 for Tax Year 2002
Through October 2003

| Federal Adjusted Gross Income Bracket | Number of Returns | % of Total | Average FAGI | Average Tax Due | CHARACTERISTICS OF TAXPAYERS | | | | | |
|--|-------------------------|---------------|------------------|--------------------|------------------------------|--------------|------------------------|--------------------------|--------------|-------------------------|
| | | | | | % Married Joint | % Single | % Unmarried Head | % Married Separate | % Over 65 | % With Dependents |
| Negative FAGI | 2,647 | 1.2% | -\$18,446 | \$4 | 16.0% | 76.8% | 4.7% | 2.5% | 14.1% | 10.3% |
| \$0-\$5,000 | 45,606 | 20.9% | \$2,713 | \$3 | 4.4% | 82.9% | 11.7% | 1.0% | 4.1% | 16.8% |
| \$5,000-\$10,000 | 45,783 | 21.0% | \$7,380 | \$24 | 7.5% | 71.6% | 19.4% | 1.5% | 5.8% | 27.5% |
| \$10,000-\$15,000 | 32,128 | 14.7% | \$12,365 | \$89 | 14.4% | 55.3% | 28.4% | 1.9% | 8.7% | 39.9% |
| \$15,000-\$20,000 | 23,717 | 10.9% | \$17,360 | \$163 | 20.7% | 46.6% | 30.1% | 2.6% | 9.1% | 44.3% |
| \$20,000-\$25,000 | 16,379 | 7.5% | \$22,357 | \$268 | 25.3% | 40.8% | 30.3% | 3.6% | 7.7% | 47.9% |
| \$25,000-\$30,000 | 11,532 | 5.3% | \$27,378 | \$392 | 29.0% | 40.5% | 26.8% | 3.6% | 7.5% | 46.2% |
| \$30,000-\$40,000 | 14,590 | 6.7% | \$34,485 | \$555 | 36.1% | 37.0% | 22.8% | 4.1% | 8.1% | 46.1% |
| \$40,000-\$50,000 | 8,588 | 3.9% | \$44,573 | \$782 | 47.5% | 32.0% | 16.9% | 3.6% | 10.1% | 47.0% |
| \$50,000-\$75,000 | 10,384 | 4.8% | \$60,384 | \$1,161 | 61.8% | 24.9% | 11.0% | 2.3% | 12.9% | 46.1% |
| \$75,000-\$100,000 | 3,698 | 1.7% | \$85,359 | \$1,806 | 72.3% | 18.9% | 6.7% | 2.1% | 15.4% | 45.0% |
| \$100,000-\$200,000 | 2,757 | 1.3% | \$130,394 | \$3,255 | 73.4% | 19.0% | 5.8% | 1.9% | 17.2% | 43.7% |
| \$200,000-\$500,000 | 544 | 0.2% | \$282,338 | \$9,325 | 70.9% | 18.9% | 6.9% | 3.3% | 19.5% | 41.1% |
| \$500,000-\$1,000,000 | 87 | 0.0% | \$677,192 | \$27,087 | 61.8% | 22.5% | 11.2% | 4.5% | 14.6% | 46.1% |
| \$1,000,000 and over | 44 | 0.0% | \$2,021,238 | \$83,316 | 57.8% | 26.7% | 8.9% | 6.7% | 24.4% | 22.2% |
| Total | 218,484 | | \$20,108 | \$323 | 20.2% | 57.0% | 20.6% | 2.2% | 7.6% | 34.7% |

NEW RETURNS FILED IN 2002 FOR TAX YEAR 2001

| | | | | | | | | | | |
|--------------|----------------|--|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|
| Total | 233,775 | | \$19,905 | \$332 | 20.5% | 57.1% | 20.2% | 2.2% | 7.9% | 34.3% |
|--------------|----------------|--|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|

“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
October 2003

| City | Distribution | Population | City | Distribution | Population |
|-------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| <u>Apache County</u> | | | Scottsdale | \$1,523,059 | 202,705 |
| Eagar | \$30,303 | 4,033 | Surprise | 231,782 | 30,848 |
| Springerville | 14,817 | 1,972 | Tempe | 1,191,856 | 158,625 |
| St. Johns | 26,659 | 3,548 | Tolleson | 37,373 | 4,974 |
| <u>Cochise County</u> | | | Wickenburg | 38,184 | 5,082 |
| Benson | 35,397 | 4,711 | Youngtown | 22,616 | 3,010 |
| Bisbee | 45,758 | 6,090 | <u>Mohave County</u> | | |
| Douglas | 124,148 | 16,523 | Bullhead City | 253,729 | 33,769 |
| Huachuca City | 13,156 | 1,751 | Colorado City | 25,051 | 3,334 |
| Sierra Vista | 283,829 | 37,775 | Kingman | 150,792 | 20,069 |
| Tombstone | 11,301 | 1,504 | Lake Havasu City | 315,108 | 41,938 |
| Willcox | 28,049 | 3,733 | <u>Navajo County</u> | | |
| <u>Coconino County</u> | | | Holbrook | 36,945 | 4,917 |
| Flagstaff | 397,428 | 52,894 | Pinetop-Lakeside | 26,914 | 3,582 |
| Fredonia | 7,784 | 1,036 | Show Low | 57,818 | 7,695 |
| Page | 51,161 | 6,809 | Snowflake | 33,511 | 4,460 |
| Williams | 21,354 | 2,842 | Taylor | 23,863 | 3,176 |
| <u>Gila County</u> | | | Winslow | 71,530 | 9,520 |
| Globe | 56,247 | 7,486 | <u>Pima County</u> | | |
| Hayden | 6,702 | 892 | Marana | 101,855 | 13,556 |
| Miami | 14,546 | 1,936 | Oro Valley | 239,942 | 31,934 |
| Payson | 102,336 | 13,620 | Sahuarita | 24,359 | 3,242 |
| Winkelman | 3,329 | 443 | South Tucson | 41,250 | 5,490 |
| <u>Graham County</u> | | | Tucson | 3,656,896 | 486,699 |
| Pima | 14,945 | 1,989 | <u>Pinal County</u> | | |
| Safford | 69,366 | 9,232 | Apache Junction | 239,040 | 31,814 |
| Thatcher | 30,220 | 4,022 | Casa Grande | 189,525 | 25,224 |
| <u>Greenlee County</u> | | | Coolidge | 58,501 | 7,786 |
| Clifton | 19,505 | 2,596 | Eloy | 77,954 | 10,375 |
| Duncan | 6,101 | 812 | Florence | 108,693 | 14,466 |
| <u>La Paz County</u> | | | Kearny | 16,898 | 2,249 |
| Parker | 23,593 | 3,140 | Mammoth | 13,239 | 1,762 |
| Quartzsite | 25,201 | 3,354 | Superior | 24,449 | 3,254 |
| <u>Maricopa County</u> | | | <u>Santa Cruz County</u> | | |
| Avondale | 269,613 | 35,883 | Nogales | 156,870 | 20,878 |
| Buckeye | 63,844 | 8,497 | Patagonia | 6,620 | 881 |
| Carefree | 21,993 | 2,927 | <u>Yavapai County</u> | | |
| Cave Creek | 28,011 | 3,728 | Camp Verde | 71,012 | 9,451 |
| Chandler | 1,326,772 | 176,581 | Chino Valley | 61,364 | 8,167 |
| El Mirage | 38,117 | 7,609 | Clarkdale | 25,712 | 3,422 |
| Fountain Hills | 152,039 | 20,235 | Cottonwood | 68,968 | 9,179 |
| Gila Bend | 14,877 | 1,980 | Jerome | 2,472 | 329 |
| Gilbert | 824,227 | 109,697 | Prescott | 254,999 | 33,938 |
| Glendale | 1,644,081 | 218,812 | Prescott Valley | 176,834 | 23,535 |
| Goodyear | 142,091 | 18,911 | Sedona | 76,579 | 10,192 |
| Guadalupe | 39,281 | 5,228 | <u>Yuma County</u> | | |
| Litchfield Park | 28,627 | 3,810 | San Luis | 115,124 | 15,322 |
| Mesa | 2,988,758 | 397,776 | Somerton | 54,594 | 7,266 |
| Paradise Valley | 102,667 | 13,664 | Wellton | 13,743 | 1,829 |
| Peoria | 814,211 | 108,364 | Yuma | 583,700 | 77,685 |
| Phoenix | 9,925,898 | 1,321,045 | | | |
| Queen Creek | 32,429 | 4,316 | TOTAL | \$30,422,097 | 4,051,435 |

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
October 2003

| City | Distribution | Population | City | Distribution | Population |
|-------------------------------|--------------|------------|---------------------------------|---------------------|------------------|
| <u>Apache County</u> | | | Scottsdale | 1,337,147 | 202,705 |
| Eagar | 26,604 | 4,033 | Surprise | 203,489 | 30,848 |
| Springerville | 13,008 | 1,972 | Tempe | 1,046,373 | 158,625 |
| St. Johns | 23,404 | 3,548 | Tolleson | 32,811 | 4,974 |
| <u>Cochise County</u> | | | Wickenburg | 33,524 | 5,082 |
| Benson | 31,076 | 4,711 | Youngtown | 19,856 | 3,010 |
| Bisbee | 40,173 | 6,090 | <u>Mohave County</u> | | |
| Douglas | 108,994 | 16,523 | Bullhead City | 222,758 | 33,769 |
| Huachuca City | 11,551 | 1,751 | Colorado City | 21,993 | 3,334 |
| Sierra Vista | 249,183 | 37,775 | Kingman | 132,386 | 20,069 |
| Tombstone | 9,921 | 1,504 | Lake Havasu City | 276,645 | 41,938 |
| Willcox | 24,625 | 3,733 | <u>Navajo County</u> | | |
| <u>Coconino County</u> | | | Holbrook | 32,435 | 4,917 |
| Flagstaff | 348,916 | 52,894 | Pinetop/Lakeside | 23,629 | 3,582 |
| Fredonia | 6,834 | 1,036 | Show Low | 50,760 | 7,695 |
| Page | 44,916 | 6,809 | Snowflake | 29,420 | 4,460 |
| Williams | 18,747 | 2,842 | Taylor | 20,951 | 3,176 |
| <u>Gila County</u> | | | Winslow | 62,799 | 9,520 |
| Globe | 49,382 | 7,486 | <u>Pima County</u> | | |
| Hayden | 5,884 | 892 | Marana | 89,422 | 13,556 |
| Miami | 12,771 | 1,936 | Oro Valley | 210,653 | 31,934 |
| Payson | 89,845 | 13,620 | Sahuarita | 21,386 | 3,242 |
| Winkelman | 2,922 | 443 | South Tucson | 36,215 | 5,490 |
| <u>Graham County</u> | | | Tucson | 3,210,518 | 486,699 |
| Pima | 13,120 | 1,989 | <u>Pinal County</u> | | |
| Safford | 60,899 | 9,232 | Apache Junction | 209,862 | 31,814 |
| Thatcher | 26,531 | 4,022 | Casa Grande | 166,391 | 25,224 |
| <u>Greenlee County</u> | | | Coolidge | 51,360 | 7,786 |
| Clifton | 17,125 | 2,596 | Eloy | 68,439 | 10,375 |
| Duncan | 5,356 | 812 | Florence | 100,538 | 15,241 |
| <u>La Paz County</u> | | | Kearny | 14,836 | 2,249 |
| Parker | 20,713 | 3,140 | Mammoth | 11,623 | 1,762 |
| Quartzsite | 22,125 | 3,354 | Superior | 21,465 | 3,254 |
| <u>Maricopa County</u> | | | <u>Santa Cruz County</u> | | |
| Avondale | 236,701 | 35,883 | Nogales | 137,722 | 20,878 |
| Buckeye | 56,051 | 8,497 | Patagonia | 5,812 | 881 |
| Carefree | 19,308 | 2,927 | <u>Yavapai County</u> | | |
| Cave Creek | 24,592 | 3,728 | Camp Verde | 62,344 | 9,451 |
| Chandler | 1,164,820 | 176,581 | Chino Valley | 53,874 | 8,167 |
| El Mirage | 50,193 | 7,609 | Clarkdale | 22,573 | 3,422 |
| Fountain Hills | 133,481 | 20,235 | Cottonwood | 60,549 | 9,179 |
| Gila Bend | 13,061 | 1,980 | Jerome | 2,170 | 329 |
| Gilbert | 723,618 | 109,697 | Prescott | 223,873 | 33,938 |
| Glendale | 1,443,397 | 218,812 | Prescott Valley | 155,249 | 23,535 |
| Goodyear | 124,747 | 18,911 | Sedona | 67,232 | 10,192 |
| Guadalupe | 34,487 | 5,228 | <u>Yuma County</u> | | |
| Litchfield Park | 25,133 | 3,810 | San Luis | 101,072 | 15,322 |
| Mesa | 2,623,936 | 397,776 | Somerton | 47,930 | 7,266 |
| Paradise Valley | 90,135 | 13,664 | Wellton | 12,065 | 1,829 |
| Peoria | 714,825 | 108,364 | Yuma | 512,450 | 77,685 |
| Phoenix | 8,714,296 | 1,321,045 | | | |
| Queen Creek | 28,471 | 4,316 | TOTAL | \$26,730,472 | 4,052,210 |

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